

**3-1 PROBLEM****Analyzing transactions into debit and credit parts**

<i>Cash</i>			
(1)	8,000.00	(2)	120.00
(4)	800.00	(3)	400.00
(11)	1,000.00	(5)	50.00
(12)	600.00	(10)	200.00
(14)	250.00	(15)	10.00
(30)	200.00	(16)	100.00
		(22)	70.00
		(23)	60.00
		(26)	1,200.00

<i>Accts. Rec.—Central Properties</i>			
(8)	500.00	(14)	250.00

<i>Accts. Rec.—Clifton Care Center</i>			
(25)	400.00	(30)	200.00

<i>Supplies</i>			
(2)	120.00		
(9)	1,000.00		
(13)	100.00		

<i>Prepaid Insurance</i>			
(10)	200.00		

<i>Accts. Pay.—Davis Office Supplies</i>			
		(13)	100.00

<i>Accts. Pay.—Huff Supplies.</i>			
(16)	100.00	(9)	1,000.00

<i>Joan Weber, Capital</i>			
		(1)	8,000.00
		(11)	1,000.00

<i>Joan Weber, Drawing</i>			
(26)	1,200.00		

<i>Sales</i>			
		(4)	800.00
		(8)	500.00
		(12)	600.00
		(25)	400.00

<i>Advertising Expense</i>			
(23)	60.00		

<i>Miscellaneous Expense</i>			
(15)	10.00		

<i>Rent Expense</i>			
(3)	400.00		

<i>Repair Expense</i>			
(5)	50.00		

<i>Utilities Expense</i>			
(22)	70.00		